

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Jacqueline Marcus

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (SCC)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**CERTIFICATE OF NO OBJECTION UNDER 28 U.S.C. § 1746
REGARDING THE PLAN ADMINISTRATOR'S FOUR HUNDRED
EIGHTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)**

TO THE HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE:

Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's case management procedures set forth in the Second Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures [ECF No. 9635] (the "Second Amended Case Management Order"), the undersigned hereby certifies as follows:

1. On November 25, 2014, Lehman Brothers Holdings Inc. (the "Plan Administrator"), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors, filed the Four Hundred

Eighty-Fourth Omnibus Objection to Claims (Duplicate Claims) [ECF No. 47064] (the “Claims Objection”) with the Court for hearing.

2. Subsequently, proof of claim number 30850 was withdrawn pursuant to the filing of a Withdrawal of Claim form [ECF No. 47667] and, as a result, the Claims Objection was withdrawn with respect to certain claims [ECF No. 48030].

3. In accordance with the Second Amended Case Management Order, the Plan Administrator established a deadline (the “Response Deadline”) for parties to object or file responses to the Claims Objection. The Response Deadline was set for December 29, 2014 at 4:00 p.m. The Second Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections or other responsive pleadings have been filed on or prior to the relevant response deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.

4. The Response Deadline has now passed and, to the best of my knowledge, no responsive pleadings to the claims remaining subject to the Claims Objection have been (a) filed with the Court on the docket of the above-referenced cases in accordance with the procedures set forth in the Second Amended Case Management Order, or (b) served on counsel to the Plan Administrator.¹ Accordingly, the Plan Administrator respectfully requests that the proposed order granting the Claims Objection annexed hereto as Exhibit A be entered in accordance with the procedures described in the Second Amended Case Management Order.

The exhibits to the proposed order have been modified to remove references to claims that are no

¹ We note, however, that Withdrawal of Claim forms were filed in connection with proofs of claim numbers 66155 and 66156 [ECF Nos. 47666 and 47664] and that claimants incorrectly reflected the claim amounts on such withdrawal forms.

longer subject to the Claims Objection. No changes have been made that would affect the claims remaining subject to the Claims Objection.

I declare that the foregoing is true and correct.

Dated: February 2, 2015
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

EXHIBIT A
(Proposed Order – ECF No. 47064)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (SCC)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING FOUR HUNDRED EIGHTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)**

Upon the four hundred eighty-fourth omnibus objection to claims, dated November 25, 2014 (the “Four Hundred Eighty-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, in accordance with section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking disallowance and expungement of the Duplicate Claims on the basis that such claims are duplicates of the corresponding Surviving Claims or No Liability Claim, all as more fully described in the Four Hundred Eighty-Fourth Omnibus Objection to Claims; and due and proper notice of the Four Hundred Eighty-Fourth Omnibus Objection to Claims having been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibits A and B attached to the Four Hundred Eighty-Fourth Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance with the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Four Hundred Eighty-Fourth Omnibus Objection to Claims.

procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [ECF No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Four Hundred Eighty-Fourth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Four Hundred Eighty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Four Hundred Eighty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibits 1 and 2 annexed hereto under the heading “*Claim(s) to be Disallowed*” (collectively, the “Duplicate Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Plan Administrator’s right to further object as set forth herein; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicate Claim, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicate Claims constitutes any admission or finding with respect to any of the Surviving

Claims, and the Plan Administrator's rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibits A or B annexed to the Four Hundred Eighty-Fourth Omnibus Objection to Claims under the heading "*Claim(s) to be Disallowed*" that is not listed on Exhibits 1 or 2 annexed hereto, and (ii) any Surviving Claim; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2015
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08 13555 (SCC)

OMNIBUS OBJECTION 484: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	IRONBRIDGE ASPEN COLLECTION, LLC PO BOX G ASPEN, CO 81612	01/22/2010	09-10560 (SCC)	66155	\$3,555,373.00	IRONBRIDGE HOMES, LLC PO BOX G ASPEN, CO 81612	01/22/2010	09-10560 (SCC)	66154	\$3,555,373.00
2	IRONBRIDGE MOUNTAIN COTTAGES, LLC PO BOX G ASPEN, CO 81612	01/22/2010	09-10560 (SCC)	66156	\$3,555,373.00	IRONBRIDGE HOMES, LLC PO BOX G ASPEN, CO 81612	01/22/2010	09-10560 (SCC)	66154	\$3,555,373.00
TOTAL					\$7,110,746.00					

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08 13555 (SCC)

OMNIBUS OBJECTION 484: EXHIBIT 2 - DUPLICATIVE CLAIM

CLAIM TO BE DISALLOWED					DUPLICATE NO LIABILITY CLAIM						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS		NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	MC ASSET RECOVERY, LLC C/O JEFF P. PROSTOK 777 MAIN STREET, SUITE 1290 FORT WORTH, TX 76102	01/15/2009	08-13900 (SCC)	1745	Undetermined		MC ASSET RECOVERY, LLC C/O JEFF P. PROSTOK 777 MAIN STREET, SUITE 1290 FORT WORTH, TX 76102	01/15/2009	08-13555 (SCC)	1746^	Undetermined
TOTAL					\$0.00						

^ Expunged and disallowed pursuant to Order Granting Debtors One Hundred Twenty Second Omnibus Objection to Claims (No Liability Claims), entered on June 3, 2011 [ECF No. 17360]